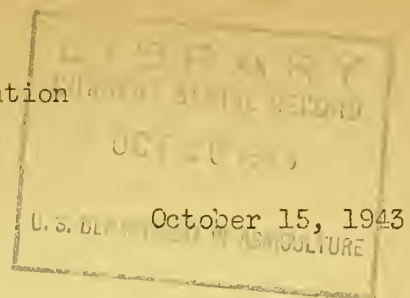


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WAR FOOD ADMINISTRATION
Food Distribution Administration
Washington 25, D. C.



TOBACCO BRANCH MEMORANDUM NO. 3
Supplement No. 2

To: Officers in Charge of Field Stations of the Tobacco Branch,
and Regional Offices

From: Chas. E. Gage, Chief, Tobacco Branch

Subject: Fiscal, Personnel and Administrative Procedure, Fiscal Year
1944

Effective immediately, Tobacco Branch Memorandum No. 3, dated August 9, 1943, is amended as follows:

Page 4 - Delete paragraph captioned "Contractual Services" and substitute therefor the following:

Communication Services:

Each office will encumber funds for communication services as follows:

In instances where contracts are involved, funds shall be encumbered for the period covered in such contract not in excess of the period covered by the allotment of funds from which the expense is to be paid. Expenses incidental to such contracts, such as tolls, telegrams, etc., shall be estimated on the first of each month and such encumbrance thereof requested on Encumbrance Forms FDA-508.

Rents and Utility Services - Other Contractual Services:

Funds must be encumbered for the above classification of expense prior to acceptance or renewal of all contracts and agreements. The Encumbrance Forms FDA-508 should cover the period of the contract or agreement not in excess of the period covered by the allotment of funds from which the expense is to be paid.

Page 6 - Government Bills of Lading:

Fiscal requirements are, and this paragraph should read:

A blue and a yellow copy of the Bill of Lading should be submitted to the Regional Office. The Branch, appropriation, and limitation and actual or estimated cost should be indicated on all copies submitted for processing.

